

## **ABSTRACT OF THE DISCLOSURE**

A method and a device are proposed which accurately and efficiently form a pipe with a bending machine only, without using any correcting devices. A plate having holes is fed into a bending machine in which under an upper roll, lower rolls parallel thereto are arranged, and a pipe is formed during a rough forming step and a fine forming step. In the rough forming step, bending is performed so that the plate will have a required diameter at hole portions. In the fine forming step, the hole portions are not pressed for bending while other portions are rolled so as to become closer to a required diameter to form the pipe.